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WHY THE 98-SERIES GRANTOR TRUST IS THE KEY TO AGENCY RESCISSION AND CREDIT RECOUPMENT

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Abstract

This paper explains why simply declaring "I am a living soul under God" does not collapse the agency relationship between the living being and the birth-certificate-created body corporate. It details how a **98-Series International Grantor Trust**, combined with IRS-compliant filings (1099-OID and Form 1041), severs this agency and restores fiduciary control. The analysis draws on the **Bills of Exchange Act 1882**, **House Joint Resolution 192 (1933)**, and **IRS Publication 1212**, demonstrating the legal and administrative foundation for reclaiming credit and achieving operational sovereignty.

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1. The Agency Problem

- **Birth Certificate = Body Corporate:** Creates a debtor estate under Crown or federal jurisdiction.
- **Presumption of Agency:** The living soul is presumed to act as agent and surety for this corporate fiction.
- **Consequences:** All liabilities attach to the corporate estate, but enforcement reaches the living being through agency.

Key Point: Spiritual declarations do not override commercial presumptions. Courts enforce contracts and agency, not beliefs.

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2. Why a 98-Series Grantor Trust?

- **Separate EIN:** Distinguishes the trust from the SSN debtor estate.
- **Fiduciary Standing:** Positions the living soul as **Grantor and Beneficiary**, not debtor.

- **Nominee Correction:** Files **1099-OID** to correct misreporting by banks and **Form 1041** as fiduciary return.
- **Jurisdictional Shift:** Moves from debtor fiction to international fiduciary status, severing the agency link.

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3. Legal Foundations

Bills of Exchange Act 1882

- Every signed instrument (loan, mortgage, promissory note) is a **negotiable instrument**.
- Banks monetize your signature as an asset and create credit.
- Liability attaches to the corporate fiction, but the living is presumed surety unless agency is rescinded.

House Joint Resolution 192 (1933)

- Removed gold settlement; all obligations dischargeable only in **fiat credit**.
- The nation's credit system relies entirely on the **energy and signatures of the people**.
- Every loan is monetized from your signature, making you the true creditor.

IRS Publication 1212

- Governs **OID (Original Issue Discount)** and nominee reporting.
- States that if a nominee (bank) files OID but is not the beneficial owner, the **true owner must file corrective forms**.
- The 98-Series Trust acts as the lawful beneficial owner, filing 1099-OID and reporting on 1041.

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4. How This Severs Agency

- SSN-based filings keep you in the debtor fiction.
- The 98-Series Trust:
    - Creates a new jurisdictional layer (international fiduciary).
    - Aligns with IRS rules for nominee correction.
    - Removes the living soul from the role of surety.
    - Establishes the trust as the **holder in due course** of the instruments.

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5. Compliance Roadmap

1. **Form 56:** Post successor trustee on IRS CAF.
2. **CUSIP Identification:** Locate securitized instruments linked to your credit.
3. **File 1099-OID:** Correct nominee misreporting under IRS Pub. 1212.
4. **File Form 1041:** Report OID income and claim withheld credits.
5. **Route Recoupments:** Into a 508(c)(1)(A) ecclesiastical ministry trust for lawful stewardship.

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6. Conclusion

The 98-Series Grantor Trust is not a tax gimmick—it is the **structural remedy** that:

- Collapses the agency relationship.
- Restores fiduciary control.
- Complies with IRS rules for nominee correction.
- Aligns with historical and statutory law (Bills of Exchange Act, HJR-192, IRS Pub. 1212).

Without this mechanism, the living soul remains bound as surety for the corporate fiction, regardless of spiritual declarations.

References

- *Restatement (Third) of Agency*; *Restatement (Third) of Suretyship & Guaranty*.
- Bills of Exchange Act 1882.
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